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SAVINGS BANK—JOINT DEPOSIT—GIFT INTER VIVOS—DUNN v. HOUGHTON ET AL., 51 Atl. 71 (N. J.).—Testatrix five years before her death took her niece, the complainant, to a savings bank and caused an account then standing in her (the testatrix's) name to be transferred so as to be payable either to her or her niece. Both signed deposit book. The testatrix retained possession of the book. Intention of the testatrix was clearly proven to have been that the complainant should have what was left of the account at her death. Action by complainant against executors to recover the account. *Held*, the right was vested with a distinct donative purpose, and was a complete gift inter vivos.

The courts are in open conflict upon the question whether or not delivery is essential to create a valid gift inter vivos in the savings bank book cases. In this case the court proceeds upon the theory that the law of delivery is in a large degree inapplicable, and that it is amply sufficient to sustain the gift if a clear donative intention can be proven. A similar doctrine is applied in *Mack v. Mechanics' and Farmers' Savings Bank*, 50 Hunt. 447; and *Whithead v. Smith*, 19 R. I. 135. The opposing view rests upon the theory that by retention of the evidence of the gift, the depositor does not part with his dominion over it. *Woonsocket Savings Institution v. Heffernan*, 38 Atl. Rep. 949; *Taylor v. Henry*, 48 Md. 550.

The court supports the doctrine of *Bank v. Schwoon*, 50 Alt. 490, a very recent case in which it is *held* that where there is a joint estate in a contract with right of survivorship, the survivor takes by virtue of the legal title vested in him, and not by a testamentary declaration. This decision is in direct opposition to the earlier authorities. The opposing view is well stated in *Towle v. Wood*, 60 N. H. 434.

TRADE NAME—RIGHT TO EXCLUSIVE USE—INTERNATIONAL COMMITTEE YOUNG WOMEN'S CHRISTIAN ASS'NS v. YOUNG WOMEN'S CHRISTIAN ASS'N OF CHICAGO, 62 N. E. Rep. 531 (Ill.).—*Held*, that the name of the appellant, being so similar to that of the appellee as to deceive and mislead the public, a perpetual injunction be granted restraining appellant from use of such name. Wilkins, C. J., and Carter, J., dissenting.

Inasmuch as this decision directly departs from the rule that in the absence of fraud, etc., there can be no exclusive appropriation of generic or descriptive words, it is to be questioned. In this case no charge was made or proof presented of fraud or misconduct. The very cases cited in the majority opinion have as their vital point the presence of fraud. *Croft v. Day*, 7 Brew. 84; *McLean v. Fleming*, 96 U. S. 245. "Mere similarity in the absence of any intent, act, or artifice to mislead" is no ground for interference. *Elgin Butter Co. v. Elgin Creamery Co.*, 155 Ill. 127. See also *Goodyear's India Rubber Glove Mfg. Co. v. Goodyear Rubber Co.*, 128 U. S. 598.

TRANSFER TAX—TRANSFER IN CONTEMPLATION OF DEATH—IN RE MAHLSTEDT'S ESTATE, 73 N. Y. Supp. 818.—Property transferred absolutely by the husband to his wife during his last illness, but several weeks before his death, was appraised as subject to the law requiring a tax on property transferred in contemplation of death. *Held*, that the transfer was not made in contemplation of death. Jenks, J., dissenting.

Under a taxable transfer law, if the transfer is regular and absolute, the law will infer that the transfer is untaxable, unless it can be shown that it was made in the belief that he was about to die.